

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LE MARS</div> <div>CITY OF LE MARS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207500600000</div> <div>City of Le Mars</div> <div>40 Central Ave SE</div> <div>Le Mars, IA 51031</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,306,599		4,306,599	4,263,558
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,306,599		4,306,599	4,263,558
Delinquent property taxes		0		0	
TIF revenues		3,037,771		3,037,771	3,054,700
Other city taxes		1,368,816	0	1,368,816	1,371,556
Licenses and permits		75,190	0	75,190	68,750
Use of money and property		351,327	0	351,327	288,100
Intergovernmental		1,758,271	13,751	1,772,022	2,836,243
Charges for fees and service		907,987	45,005,371	45,913,358	60,911,950
Special assessments		0	0	0	0
Miscellaneous		1,025,290	0	1,025,290	342,500
Other financing sources		5,884,147	4,579,881	10,464,028	12,926,123
Total revenues and other sources		18,715,398	49,599,003	68,314,401	86,063,480
Expenditures and Other Financing Uses					
Public safety		2,909,685	0	2,909,685	3,002,871
Public works		1,530,579	0	1,530,579	1,766,613
Health and social services		0	0	0	0
Culture and recreation		1,993,462	0	1,993,462	2,005,548
Community and economic development		900,248	0	900,248	876,882
General government		1,423,178	0	1,423,178	1,432,079
Debt service		1,073,495	0	1,073,495	1,073,596
Capital projects		4,206,911	0	4,206,911	5,882,470
Total governmental activities expenditures		14,037,558	0	14,037,558	16,040,059
Business type activities		0	48,238,224	48,238,224	64,710,007
Total ALL expenditures		14,037,558	48,238,224	62,275,782	80,750,066
Other financing uses, including transfers out		5,896,400	787,717	6,684,117	9,226,123
Total ALL expenditures/And other financing uses		19,933,958	49,025,941	68,959,899	89,976,189
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,218,560	573,062	-645,498	-3,912,709
Beginning fund balance July 1, 2014		6,167,477	6,905,967	13,073,444	12,385,866
Ending fund balance June 30, 2015		4,948,917	7,479,029	12,427,946	8,473,157
<div>Note - These balances do not include \$ 758,580 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,960,000	Other long-term debt		\$ 0
Revenue debt		\$ 38,053,388	Short-term debt		\$ 327,654
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 35,565,729
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/10/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Beverly Langel, City Clerk		→	712	546-7018	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/12/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LE MARS						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	2,517,581	1,490,828		298,190			4,306,599			4,306,599	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,517,581	1,490,828		298,190	0		4,306,599		T01	4,306,599	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,517,581	1,490,828		298,190	0	0	4,306,599			4,306,599	6				
7	TIF revenues			3,037,771				3,037,771		T01	3,037,771	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	123,370	65,661		9,112			198,143		T15	198,143	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	67,269						67,269		T15	67,269	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax		139,299					139,299		T19	139,299	13				
14	Other local option taxes		964,105					964,105		T09	964,105	14				
15	TOTAL OTHER CITY TAXES	190,639	1,169,065	0	9,112	0	0	1,368,816	0		1,368,816	15				
16	Section B - LICENSES AND PERMITS	75,190						75,190		T29	75,190	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	39,657	1,291	1,725	1,272	6,329		50,274		U20	50,274	18				
19	Rents and royalties	285,303				15,750		301,053		U40	301,053	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	324,960	1,291	1,725	1,272	22,079	0	351,327	0		351,327	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	46,291	193,004			254,290		493,585	12,133	B89	505,718	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	46,291	193,004	0	0	254,290	0	493,585	12,133		505,718	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE MARS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,021,732					1,021,732		C46	1,021,732	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	9,204						9,204	1,618	C89	10,822	49				
50	Iowa Department of Transportation					5,325		5,325		C89	5,325	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	135,123	9,742	4,970	7,803			157,638		C89	157,638	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	144,327	1,031,474	4,970	7,803	5,325	0	1,193,899	1,618		1,195,517	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	2,307						2,307		D89	2,307	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	68,480						68,480		D89	68,480	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	70,787	0	0	0	0	0	70,787	0		70,787	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	261,405	1,224,478	4,970	7,803	259,615	0	1,758,271	13,751		1,772,022	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,047,649	A91	2,047,649	73				
74	Sewer							0	4,173,564	A8Ø	4,173,564	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	594,473	A81	594,473	79				
80	Hospital							0	37,619,810	A36	37,619,810	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE MARS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	214,771	A80	214,771	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,226						1,226		A89	1,226	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	76,352						76,352		A89	76,352	92				
93	Ambulance charges	448,720						448,720		A89	448,720	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	29,790						29,790		A03	29,790	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	350,469						350,469	355,104	A61	705,573	100				
101	Animal control charges	1,430						1,430		A89	1,430	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	907,987	0	0	0	0	0	907,987	45,005,371		45,913,358	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	9,227	14,123			111,498		134,848		U99	134,848	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	21,006				1,032		22,038		U11	22,038	110				
111	Fines	61,966						61,966		U30	61,966	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc Refunds/Reimb	38,138	126,780	155,442		474,865		795,225			795,225	114				
115	Rail Car Fees/ M&C	8,441						8,441			8,441	115				
116	Perp Care						2,772	2,772			2,772	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	138,778	140,903	155,442	0	587,395	2,772	1,025,290	0		1,025,290	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,416,540	4,026,565	3,199,908	316,377	869,089	2,772	12,831,251	45,019,122		57,850,373	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	25,339						25,339		NR	25,339	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	3,754,572	NR	3,754,572	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,328,571	190,000		90,025	290,683		2,899,279			2,899,279	127
128	Internal TIF loans and transfers in	478,852	320,414		427,005	1,733,258		2,959,529	825,309		3,784,838	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,832,762	510,414	0	517,030	2,023,941	0	5,884,147	4,579,881		10,464,028	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,249,302	4,536,979	3,199,908	833,407	2,893,030	2,772	18,715,398	49,599,003		68,314,401	132
133												133
134	Beginning fund balance July 1, 2014	1,483,606	1,343,176	1,384,797	964,114	843,490	148,294	6,167,477	6,905,967		13,073,444	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,732,908	5,880,155	4,584,705	1,797,521	3,736,520	151,066	24,882,875	56,504,970		81,387,845	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF LE MARS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,531,721	281,402					1,813,123		E62	1,813,123	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	399,185						399,185		E24	399,185	13
14	Purchase of land and equipment	200,000						200,000		G24	200,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	496,950						496,950		E32	496,950	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	427						427		E32	427	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,628,283	281,402	0	0	0	0	2,909,685			2,909,685	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LE MARS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	707,936	618,025					1,325,961		E44	1,325,961	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	109,672						109,672		E44	109,672	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	94,946						94,946		E01	94,946	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	912,554	618,025	0	0	0	0	1,530,579			1,530,579	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LE MARS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	414,212	18,747					432,959		E52	432,959	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	26,800						26,800		E61	26,800	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	725,701						725,701		E61	725,701	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	630,026						630,026		E61	630,026	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	73,130						73,130		E03	73,130	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	90,298						90,298		E61	90,298	135
136	Other culture and recreation	14,548						14,548		E61	14,548	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,974,715	18,747	0	0	0	0	1,993,462			1,993,462	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		602,646					602,646		E89	602,646	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	110,840						110,840		E29	110,840	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	63,569	71,677					135,246		E89	135,246	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			51,516				51,516		E89	51,516	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	174,409	674,323	51,516	0	0	0	900,248			900,248	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LE MARS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	419,822						419,822		E29	419,822	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	567,976						567,976		E23	567,976	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	81,085						81,085		E25	81,085	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	337,930						337,930		E89	337,930	171
172	Other general government — Current operation		16,365					16,365		E89	16,365	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,406,813	16,365	0	0	0	0	1,423,178			1,423,178	176
177	Section G — DEBT SERVICE				1,073,495			1,073,495			1,073,495	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,073,495	0	0	1,073,495			1,073,495	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184			704,079			3,502,832		4,206,911			4,206,911	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	704,079	0	0	3,502,832	0	4,206,911			4,206,911	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	704,079	0	0	3,502,832	0	4,206,911			4,206,911	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,096,774	2,312,941	51,516	1,073,495	3,502,832	0	14,037,558			14,037,558	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LE MARS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,029,243	E91	1,029,243	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,933,194	E80	1,933,194	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								815,395	E81	815,395	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								37,619,810	E36	37,619,810	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								134,524	E80	134,524	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LE MARS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								408,127	E89	408,127	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								2,723,819		2,723,819	242
243	Enterprise Capital Projects								3,574,112		3,574,112	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								48,238,224		48,238,224	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,096,774	2,312,941	51,516	1,073,495	3,502,832	0	14,037,558	48,238,224		62,275,782	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	683	2,110,879					2,111,562	787,717		2,899,279	255
256	Internal TIF loans/repayments and transfers out			3,784,838				3,784,838			3,784,838	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	683	2,110,879	3,784,838	0	0	0	5,896,400	787,717		6,684,117	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,097,457	4,423,820	3,836,354	1,073,495	3,502,832	0	19,933,958	49,025,941		68,959,899	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						151,066	151,066			151,066	263
264	Restricted		984,286	748,351	724,026			2,456,663			2,456,663	264
265	Committed		190,515			233,688		424,203			424,203	265
266	Assigned		281,534					281,534			281,534	266
267	Unassigned	1,635,451						1,635,451			1,635,451	267
268	Total Governmental	1,635,451	1,456,335	748,351	724,026	233,688	151,066	4,948,917			4,948,917	268
269	Proprietary								7,479,029		7,479,029	269
270	Total ending fund balance June 30, 2015	1,635,451	1,456,335	748,351	724,026	233,688	151,066	4,948,917	7,479,029		12,427,946	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,732,908	5,880,155	4,584,705	1,797,521	3,736,520	151,066	24,882,875	56,504,970		81,387,845	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LE MARS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	4,108,244

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,905,000	29U \$ 1,010,000	39U \$ 830,000	49U \$	49U \$	49U \$ 5,085,000	49U \$	191 \$ 74,592
2. Sewer utility	19U 20,798,702	29U 2,721,298	39U 1,410,000	49U 640,000	49U	49U 21,470,000	49U	189 611,226
3. Electric utility	19U 0	29U	39U	49U	49U	49U		192
4. Gas utility	19U 0	29U	39U	49U	49U	49U		193
5. Transit-bus	19U 0	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 0	24T	34T		44T	44T		189
7. Mortgage revenue	19T 0	24T	34T		44T	44T		189
8. TIF revenue	19U 0	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Hospital Rev	19U 7,036,117	29U 4,462,271	39U	49U	49U	49U 11,498,388	49U	189
LOST GO	19U	29U	39U	49U	49U	49U	49U	189
10.	19U 175,000	29U	39U 85,000	49U 90,000	49U	49U	49U	189 5,025
EPA GO	19U 945,000	29U	39U 155,000	49U 790,000	49U	49U	49U	189 9,013
11.	19U	29U	39U	49U	49U	49U	49U	189
12. REFUND	19U 4,195,000	29U 755,000	39U 3,440,000	49U	49U	49U	49U	189 63,458
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	38,054,819	8,193,569	3,235,000	4,960,000	0	38,053,388	0	763,314

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	299,330
Outstanding as of JUNE 30, 2015	64V \$	327,654

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	711,314,571	x .05 = \$	35,565,729

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 2,311,233	\$		10,875,293	13,186,526

REMARKS

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